

**Resolution 2018 - 19  
Increase/Decrease  
Final Department Appropriation  
For Fiscal Year 17/2018**

**Whereas**, Lyon County, approved their 17/2018 budget on March 13, 2017 and final department appropriations were made during the fiscal year.

Increases or decreases in department appropriations do not require a budget amendment, as long as none of the 10 major classes of expenditures are increased. Instead, changes in departmental appropriations may be provided by resolution at any regular meeting of the board. Any increases in departmental appropriations will have to be offset by decreases in other departmental appropriations.

**Whereas**, Iowa Code Section 331.434(6) provides for increases or decreases in appropriations for the departments during the ensuing fiscal year. A public hearing is not required for the decrease since the appropriations are not more than 10% or \$5,000 for that department.

**Therefore, be it resolved** by the Lyon County Board of Supervisors to appropriate funds as follows:

Service Area #1

1. \$375 from - Department 05 - Sheriff

To: Department 28 - Medical Examiner

Service Area #9

2. \$5 from - Department 51, Courthouse

To: Department 15, Annex

**Passed and approved this 25th day of June, 2018.**

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Randy Bosch, Chairman  
Lyon County Board of Supervisors

ATTEST: \_\_\_\_\_  
Jen Smit  
Lyon County Auditor